



# भारत का राजपत्र The Gazette of India

असाधारण  
EXTRAORDINARY

भाग II—खण्ड 1  
PART II—Section 1

प्राधिकार से प्रकाशित  
PUBLISHED BY AUTHORITY

सं० 157]  
No. 157]

नई दिल्ली, मंगलवार, नवम्बर 9, 1976/ कार्तिक 18, 1898  
NEW DELHI, TUESDAY, NOVEMBER 9, 1976/KARTIKA 18, 1898

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed  
as a separate compilation

MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS  
(Legislative Department)

New Delhi, the 9th November, 1976/Kartika 18, 1898 (Saka)

The following President's Act is published for general information:—

**THE TAMIL NADU GENERAL SALES TAX (AMENDMENT)  
ACT, 1976**

No. 40 OF 1976

Enacted by the President in the Twenty-seventh Year of the  
Republic of India.

An Act further to amend the Tamil Nadu General Sales Tax Act, 1959.

41 of 1976.

In exercise of the powers conferred by section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976, the President is pleased to enact as follows:—

1. (1) This Act may be called the Tamil Nadu General Sales Tax (Amendment) Act, 1976.

Short  
title and  
com-  
mence-  
ment.

(2) Sections 2, 3, 5 and 6 shall be deemed to have come into force on the 7th day of September, 1976 and section 4 shall be deemed to have come into force on the 1st day of April, 1976.

Tamil  
Nadu Act  
1 of 1959.

2. In section 3 of the Tamil Nadu General Sales Tax Act, 1959 (herein-after referred to as the principal Act), in sub-section (1), in the proviso, the words and brackets "in the case of foodgrains, namely, wheat, paddy (rice in husk), rice (husked paddy), cholam, cumbu, ragi, thina, varagu, samai and kudiraivali and" shall be omitted.

Amend-  
ment of  
section 3.

3. After section 4-A of the principal Act, the following section shall be inserted, namely:—

Insertion  
of new  
section  
4-B.

"4-B. *Special provision in respect of certain declared goods.*—(1)  
Where a tax has been levied under this Act in respect of the sale or

purchase of any paddy referred to in sub-item (i) of item 1 of the Second Schedule, the tax leviable on rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy.

(2) Each of the pulses referred to in item 6-A of the Second Schedule, whether whole or separated, and whether with or without husk, shall be treated as a single commodity for the purposes of levy of tax under this Act.”.

Amend-  
ment of  
section 9.

4. In section 9 of the principal Act, the following proviso shall be inserted at the end, namely:—

“Provided that in the case of goods exported out of the State to any place outside the territory of India, where the sale or purchase effected immediately before the export of such goods is under subsection (3) of section 5 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956), a sale or purchase in the course of export, the series of sales or purchases of such goods shall be deemed to conclude at the stage of the sale or purchase immediately preceding such sale or purchase in the course of export.”.

Amend-  
ment of  
First  
Schedule

5. In the First Schedule to the principal Act,—

(1) in item 47-A, for the words and figures “other than those falling under item 47”, the words, figures and letter “other than those falling under item 47 of this Schedule, and under item 3-A of the Second Schedule” shall be substituted;

(2) item 80 and the entries relating thereto shall be omitted.

Amend-  
ment of  
Second  
Schedule.

6. In the Second Schedule to the principal Act,—

(1) item 1 shall be renumbered as item 1-A and before item 1-A as so renumbered, the following item and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“1. Cereals, that is to say,—		At the point	1.”;
(i) paddy ( <i>Oryza sativa</i> L.) ;		of first sale	
(ii) rice ( <i>Oryza sativa</i> L.) ;		in the State	
(iii) wheat ( <i>Triticum vulgare</i> , <i>T. compactum</i> , <i>T. sphaerococcum</i> , <i>T. durum</i> , <i>T. aestivum</i> L., <i>T. dicoccum</i> ) ;			
(iv) jowar or milo ( <i>Sorghum vul-</i> <i>gare Pers</i> ) ;			
(v) bajra ( <i>Pennisetum typhoideum</i> L.) ;			
(vi) maize ( <i>Zea mays</i> L.) ;			
(vii) ragi ( <i>Eleusine coracana</i> Gaertn.) ;			
(viii) kodon ( <i>Paspalum scrobiculatum</i> L.) ;			
(ix) kutki ( <i>Panicum miliare</i> L.) ;			
(x) barley ( <i>Hordeum vulgare</i> L.) ;			

(2) after item 3 and the entries relating thereto, the following item and entries shall be inserted, namely :—

(1)	(2)	(3)	(4)
"3-A.	Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock, sand), whatever their composition, whether obtained from normal or condensation oil-deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes :—	At the point of first sale in the State.	4."

(1) decantation ;

(2) de-salting ;

(3) dehydration ;

(4) stabilisation in order to normalise the vapour pressure ;

(5) elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure ;

(6) the addition of only those hydrocarbons previously recovered by physical methods during the course of the above-mentioned processes ;

(7) any other minor process (including addition of pour point depressants or flow improvers) which does not change the essential character of the substance.

(3) after item 6 and the entries relating thereto, the following item and entries shall be inserted, namely :—

(1)	(2)	(3)	(4)
"6-A.	Pulses, that is to say,—	At the point of first sale in the State.	4."
	(i) gram or gulab gram ( <i>Cicerarietinum</i> L.) ;		
	(ii) tur or arhar ( <i>Cajanus cajan</i> ) ;		
	(iii) moong or green gram ( <i>Phaseolus aureus</i> ) ;		
	(iv) masur or lentil ( <i>Lens esculenta</i> Moench, <i>Lens culinaris</i> Medic.) ;		
	(v) urad or black gram ( <i>Phaseolus mungo</i> ) ;		
	(vi) moth ( <i>Phaseolus aconitifolius</i> Jacq) ;		
	(vii) lakh or khesari ( <i>Lathyrus sativus</i> L.).		

FAKHRUDDIN ALI AHMED,  
President.

K. K. SUNDARAM,  
Secy. to the Govt. of India.

*Reasons for the enactment*

By the Central Sales Tax (Amendment) Act, 1976 (Central Act 103 of 1976), section 5 of the Central Sales Tax Act, 1956 has been amended so as to provide that the last sale or purchase of any goods preceding the sale or purchase occasioning the export of those goods out of the territory of India shall also be deemed to be in the course of such export, if such last sale or purchase took place after, and was for the purpose of complying with, the agreement or order, for, or in relation to, such export. Again, by the said Central Act 103 of 1976, section 14 of the Central Sales Tax Act, 1956 has also been amended so as to make cereals, pulses and crude oil as declared goods. Section 15 of the above Act has also been amended to provide that where a tax has been levied under the State law on any paddy, the tax leviable on rice procured out of such paddy shall be reduced by the amount of tax levied on such paddy and that pulses whether whole or separated and whether with or without husk shall be treated as a single commodity for the purposes of levy of tax under the State law.

In view of the above amendments, it has become necessary to make consequential amendments in the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959). While making the amendments, it is proposed to fix the rate of tax on cereals at one per cent. at the point of first sale in the State and in the case of crude oil and pulses to fix the rate of tax at four per cent. at the point of first sale in the State. The exemption from liability to tax granted by the State Government in respect of cereals such as wheat, paddy, rice, etc. will, however, continue.

The present measure seeks to give effect to the above objects.

The President issued a Proclamation on the 31st January, 1976, under article 356 of the Constitution, in relation to the State of Tamil Nadu declaring *inter alia* that the powers of the Legislature of the State shall be exercisable by or under the authority of Parliament. Parliament has, under article 357(1)(a) of the Constitution, now conferred on the President, the powers of the Legislature of the State of Tamil Nadu to make laws *vide* the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976 (41 of 1976).

In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Tamil Nadu Legislation. This measure is accordingly being enacted without reference to the Consultative Committee.

H. N. RAY,  
Secy. to the Govt. of India.  
Ministry of Finance.